

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 21<sup>st</sup> April, 2018**

**No. 203**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 3/2018- State Tax (Rate)**

**Dated: 25<sup>th</sup> January, 2018**

### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the State Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue & Expenditure, No.13/2017- State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, *vide* number 292, dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Sikkim Goods and Services Tax Act, 2017."

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

**Dipa Basnet  
Secretary**

**Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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